



**Rule(s) Review Checklist Addendum**  
**(This form must be filled out electronically.)**

**This form is to be used only if the rule(s) was/were previously reviewed, and hasn't/haven't been amended/repealed subsequent to that review.**

All responses should be in **bold** format.

Document Reviewed (include title):

**WAC 458-12-360 "Assessment and evaluation – Notice of value change – Real**

Date last reviewed: **8/17/99**

Current Reviewer: **Kim M. Qually**

Date current review completed: **8/22/01**

Is this document being reviewed at this time because of a taxpayer or association request?

**YES** ☐ **NO** ☒

Type an "x" in the column that most correctly answers the question, and provide clear, concise, and complete explanations where needed.

**1. Related statutes, ancillary documents, court decisions, BTA decisions, and WTDs:**

<b>YES</b>	<b>NO</b>	
	<b>X</b>	Are there any statutory changes subsequent to the previous review of this rule that should be incorporated?
<b>X</b>		Are there any interpretive statements not identified in the previous review of this rule that should be incorporated? (An Ancillary Document Review Supplement should be completed for each and submitted with this completed form.)
<b>X</b>		Are there any ancillary documents that should be repealed because the information is currently included in this or another rule, or the information is incorrect or not needed? (An Ancillary Document Review Supplement should be completed for each and submitted with this completed form.)
	<b>X</b>	Are there any Board of Tax Appeal (BTA) decisions, court decisions, or Attorney Generals Opinions (AGOs) subsequent to the previous review of this rule that provide information that should be incorporated into this rule?
	<b>X</b>	Are there any administrative decisions (e.g., Appeals Division decisions (WTDs)) subsequent to the previous review of this rule that provide information that should be incorporated into the rule?
<b>X</b>		Are there any changes to the recommendations in the previous review of this rule with respect to any of the types of documents noted above? (An



		Ancillary Document Review Supplement should be completed if any changes are recommended with respect to an interpretive statement.)
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If the answer is “yes” to any of the questions above, identify the pertinent document(s) and provide a brief summary of the information that should be incorporated into the document.

**RCW 84.40.045 was amended by laws of 2001 c 187 s 19 to reverse the changes made in the statute as the result of Referendum 47, which the Supreme Court declared unconstitutional.**

**The contents of PTB 91-18 “REVALUATION NOTICE (RCW 84.40.045)” actually supplies a correct listing and explanation of the information required on a revaluation notice. The contents of this bulletin should be combined with the current text of RCW 84.40.045 to form a comprehensive rule on how to inform taxpayers about changes in the value of real property.**

**PTB 91-8 “REVALUATION NOTICE (RCW 84.40.045) is the earlier version of PTB 91-18 and should be repealed as soon as possible because its contents were superceded by PTB 91-18.**

**2. Additional information:** Identify any additional issues (other than that noted above or in the previous review) that should addressed or incorporated into the rule. **None**

### **3. LISTING OF DOCUMENTS REVIEWED:**

Statute(s) Implemented:

**RCW 84.40.045 “Notice of change in valuation of real property to be given to taxpayer – Copy to person making payments pursuant to mortgage, contract, or deed t**

**Laws of 2001, c 187, s 19 – amends RCW 84.40.045 to reflect court’s reversal of Referendum 47 and the corresponding changes to the statute**

Ancillary Documents (i.e., ETAs, PTBs, and ADs):

**PTB 91-18 “REVALUATION NOTICE (RCW 84.40.045) - This bulletin supplies the information required on the revaluation notice.**

**PTB 91-8 “REVALUATION NOTICE (RCW 84.40.045)” same as above**

Court Decisions: **None**

Board of Tax Appeals Decisions (BTAs): **None**

Administrative Decisions (e.g., WTDs): **None**

Attorney General’s Opinions (AGOs): **None**



Other Documents:        **None**

#### 4. Review Recommendation:

☒ **Amend**

☐ **Repeal** (Appropriate when repeal is not conditioned upon another rule-making action.)

☐ **Leave as is** (Appropriate even if the recommendation is to incorporate the current information into another rule.)

☐ **Begin the rule-making process for possible revision.** (Applies only when the Department has received a petition to revise a rule.)

**Explanation of recommendation:** Provide a brief summary of any changes you've identified/recommended earlier in this review document. If this recommendation differs from that of the previous review, explain the basis for this difference. If recommending that the rule be amended, be sure to note whether the basis for the recommendation is to:

- Correct inaccurate tax-reporting information now found in the current rule;
- Incorporate legislation;
- Consolidate information now available in other documents (e.g., ETAs, WTDs, court decisions); or
- Address issues not otherwise addressed in other documents (e.g., ETAs, WTDs, court decisions).

**The statute that is implemented by this rule has been amended numerous times since the rule was adopted in 1968. The rule is hopelessly out-of-date. The previous recommendation was to amend the rule to conform with the statute it implements. I concur with this recommendation but I further recommend that the contents of PTB 91-18 be incorporated into the rule because it appears to contain the bulk of the pertinent information (and cancel the PTB). Because of the "age" and relative importance of this rule, I suggest that it be amended as soon as is feasible. PTB 91-8 should be repealed or cancelled immediately.**

5. Manager action:    Date: \_\_\_\_\_

\_\_\_\_\_ Reviewed and accepted recommendation

Amendment priority:

\_\_\_\_\_ 1



## Reviewing Rules and Ancillary Documents

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